**SAMPLE ATTESTATION REPORT
(Charter School)**

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To Any Charter School and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the School’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended [date], as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The School’s management is responsible for its financial records and compliance with applicable laws and regulations.

The School has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the School’s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended [date]. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

*Administration*

1. Obtain the list of the members of the governing or management board.

Management provided us with the requested list.

1. Obtain the list of all disbursements made to members of the governing or management board during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:
2. Report whether each of the six disbursements agrees to the amount and the payee in the supporting documentation

Each of the six selected disbursements agreed to the amount and the payee in the supporting documentation.

1. Report whether each of the six disbursements was incurred while the payee was fulfilling duties required as a member of the board.

We examined supporting documentation for the six disbursements and found that each was for expenses incurred while the payee was performing duties required as a member of the board.

1. Obtain the representation of management as to whether a religious organization shares building space with the School, and:
2. Verify management’s representation through observation, if possible

Management represented to us that a religious organization shares building space with the School. We were able to verify management’s representation through a walk-through of the facilities.

1. If a religious organization shares building space with the School, obtain documentation from the School’s management that the religious organization reimburses the Charter School for utility or other disbursements made on its behalf, and report on such documentation.

Management provided us with documentation that showed that the School allocates its utility bills to the religious organization based on square footage of the space occupied by each; and that the religious organization reimburses the School each month for its share of the utility bills.

1. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and report whether each of the six disbursements was for expenditures incurred by or on behalf of the Charter School.

We examined supporting documentation for each of the six disbursements and found that each was for expenditures incurred by or on behalf of the Charter School.

*Student Admissions*

1. Obtain a copy of the School’s admission requirements and approved charter agreement.

Management provided us with the requested documents.

1. Randomly select a sample of 12 students. Obtain the student files for the selected students, compare the documentation in the students’ files with the School’s admission requirements, and report whether documentation exists in each of the students’ files to support that the student satisfies the School’s admission requirements.

Student files for each of the 12 selected students contained documentation that the student satisfied the School’s admission requirements.

1. Report whether documentation exists in each of the 12 selected students’ files to support that the student resides within the School’s jurisdiction per the charter agreement.

Student files for each of the 12 selected students contained documentation that the student resides within the School’s jurisdiction per the charter agreement.

###### Instructional Staff

1. Obtain a list of the School’s instructional staff and their related certifications.

Management provided us with the requested information.

1. Compare the information obtained in Procedure 8 with the certification requirements found in Louisiana Revised Statute (R.S.) 17:3991 (C)(6), and report whether the instructors have the required certifications.

The certifications of the School’s instructional staff per the list provided by management comply with the certification requirements found in R.S. 17:3991 (C)(6).

1. Randomly select six names from the list of instructional staff, and trace the related certifications to documentation in the instructor’s personnel folder. Report whether the certifications of the six selected instructors per the list obtained in Procedure 8 are supported by the documentation in the instructor’s personnel folder.

The certifications of each of the six selected instructors per the list obtained for Procedure 8 were supported by documentation in the instructor’s personnel folder.

*Fixed Assets*

1. Obtain the list of fixed assets from management.

Management provided us with the requested list.

1. Randomly select a sample of six assets, and obtain documentation regarding the source of the funds used to acquire these assets from management. For each of the six selected assets, report the source of the funds used to acquire the asset, and how the asset is recorded in the School’s fixed asset records.

We traced the six selected assets to the documentation of the source of the funds used to acquire each. The documentation indicates that four of the assets were acquired with public funds, and are recorded in the Charter School’s fixed asset records as the property of the local school board; and that two of the assets were acquired with private donations, and are recorded in the Charter School’s fixed asset records as the property of the Charter School.

*Open Meetings Law*

1. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as open meetings as required by R.S. 42:11 through 42:28, and report whether there are any exceptions.

Any Charter School maintains a file of public notices of the agenda for meetings of the governing board. We found such notices for all 10 meetings during the year that were recorded in the minute book.

*Public Bid Law*

1. Obtain documentation for all expenditures made during the year that exceeded $250,000, where the expenditures were for the erection, construction, alteration, or improvement of a public facility or immovable property; and report whether the expenditures were made in accordance with R.S. 38:2211 through 2259.

One expenditure for facility improvements exceeded $250,000. We examined documentation which indicated that the expenditure had been properly advertised and accepted in accordance with the provisions of the applicable statute.

*Code of Ethics for Public Officials and Public Employees*

1. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the requested information.

1. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested information.

1. Report whether any employees’ names appear on both lists obtained in Procedures 15 and 16.

None of the employees included on the list provided by management for agreed-upon Procedure 16 appeared on the list provided by management for agreed-upon Procedure 15.

1. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members’ and employees’ immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, employees, and board members’ and employees’ immediate families appeared as vendors on the list of disbursements.

*State Audit Law*

1. Report whether the School provided for a timely report in accordance with R.S. 24:513.

This review/attestation report, and the report for the prior year (if applicable), is being (was) completed and submitted within six months of the Charter School’s fiscal year end.

1. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The School’s management represented that the School did not enter into any contracts during the fiscal year that were subject to the public bid law while the School was not in compliance with the audit law.

*Other*

1. Obtain the School’s approved Charter. Compare, through inquiry of management and observation, the actual operations of the School with those contained in the approved Charter. Report any differences between the actual operations of the School compared to the operations authorized in its Charter.

In our review of the School’s Charter, which was approved on (date), and our inquiry of management and observation of the School’s operations, we found that some of the School’s operations do not agree with the School’s role, scope, and mission as defined in the approved Charter:

1. According to the approved Charter, the School’s primary focus is to address student’s specific reading problems. Through observation and inquiry of management, we found that the School has shifted its focus to assisting students with special learning problems.
2. According to the approved Charter, a primary goal of the School is to improve Standard Scores in the sixth, seventh, and eighth grades. We compared the composite scores on the iLEAP test that was administered in the Fall of 20X1 with the composite scores of the iLEAP test that was administered in the Fall of 20X2, and noted a decrease in scores in all areas.
3. The approved Charter requires the School be served by a management board. We discovered, through inquiry of management, that the management board was disbanded in August 20X1, and that Mr. John Doe is managing the School. Mr. Doe was instrumental in forming the School, but he never served on the management board.

*Prior-Year Comments*

1. Obtain and report management’s representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report, dated xxxx, did not include any suggestions, exceptions, recommendations, or comments.

We were engaged by the School to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards,* issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the School’s compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the School’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*[Signature of Accounting Firm]*

*[Accountant’s City and State]*

*[Date of the Accountant’s Attestation**Report]*

**ATTACHMENTS:**

**SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE**

**MANAGEMENT’S CORRECTIVE ACTION PLAN FOR EXCEPTIONS NOTED IN THE ATTESTATION REPORT (IF APPLICABLE)**